IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE FOURTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

**THE HONOURABLE SRI JUSTICE V.V.S.RAO**

WRIT PETITION NO.13712 of 2004

Between:

M/s. Sri. Balaji Lubricants, a registered Partnership firm having its Office at 6-13-1, Chinna Waltair, Visakhapatnam Rep. by its Managing Partner, Sri. P.S. Ramakrishna, S/o. Late Seethaiah.

**...PETITIONER**

AND

1. The District Registrar, Visakhapatnam District, Visakhapatnam.
2. The Sub Registrar, Gajuwaka, Visakhapatnam.

**...RESPONDENTS**

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to pass an order or direction more particularly one in the nature of Writ of Certiorari to quash the proceedings No.893/G2/47-A/03 dated 26.05.2003 of the 1st respondent as arbitrary, illegal, unfair, in violation of principles of natural justice and passed with improper exercise of jurisdiction.

**Counsel for the Petitioner: MR.S.RAJAN**

**Counsel for the Respondents: GP FOR REVENUE**

The Court at the admission stage made the following:

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**ORDER:**

The petitioner-firm purchased the land of an extent of 10,075 square yards (8428.48 square meters) covered by Plot Nos.15 & 17 of Ancillary Industrial Estate (AIE) of APIIC Ltd., Peda Gantyada Village, Visakhapatnam with RCC roofed structure of plinth area of 1161.7 square feet (109.984 square meters) for a sale consideration of Rs.18,50,000/- (Rupees eighteen lakh fifty thousand only) from M/s.Bhowal Brothers. The sale deed was submitted to the second respondent on 22.03.2003. The document was kept pending as P.No.737 of 2003. The first respondent, on reference made by second respondent, issued a notice under Section 47-A of the Indian Stamp Act, 1899 ('the Act' for brevity) on 25.04.2003 to the petitioner and passed orders on 26.05.2003 calling upon the petitioner to pay deficit stamp duty of Rs.7,12,940/- (Rupees seven lakh twelve thousand nine hundred and forty only) and additional registration fee of Rs.27,705/- (Rupees twenty seven thousand seven hundred and five only), within two days from the date of receipt of the order. The petitioner was also informed that an appeal would lie to the appellate authority under Section 47-A (4) of the Act. The petitioner thereafter again approached the second respondent on 25.08.2003 and 29.09.2003 seeking certain clarifications regarding the amount actually to be paid. There is no response. Therefore, the petitioner has invoked the jurisdiction of this Court challenging the proceedings of the first respondent dated 26.05.2003 issued under Section 47-A of the Act.

Various questions were raised by the learned counsel for the petitioner, Sri S.Rajan. However, having regard to Section 47-A (4), (4a) and (5) of the Act, this Court is not inclined to go into the merits of this case. It shall be open to the petitioners to prefer an appeal before the appellate authority as per Section 47 (5) (ii) of the Act within a period of two weeks from today. As and when such appeal is preferred, the appellate authority may consider the appeal and pass appropriate orders.

The Writ Petition with the above observations is disposed of.

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**(V.V.S.RAO, J)**

4th August 2004

Note:

CC by 09.08.2004

B/O

RRB

Copies To:

1. The Collector and District Registrar of Assurances, Registration of Stamps, Visakhapatnam District, Visakhapatnam.
2. The Sub Registrar, Registrar of Assurances, Gajuwaka, Visakhapatnam.
3. Two CCs to the G.P. for Revenue, High Court Buildings, Hyderabad (OUT).
4. Two CD copies.